REG-45-011 ABSTRACT OF ASSESSMENT

Real estate values placed on the County Abstract of Assessment and submitted to the State Board of Equalization shall reflect the valuations of all real estate in the county as equalized by the county board of equalization, and prior to any reduction in value resulting from any approved homestead exemption.

(Section 77-3521, R.R.S. 1943, and section 77-1514, R.S.Supp., 1992. January 24, 1993.)